

obligate in any fiscal year shall be increased to the extent necessary to reflect fluctuations in exchange rates from those used in preparing the budget submission.

(c) Recording of obligations and fluctuations in exchange rates

An obligation of the Commission payable in the currency of a foreign country may be recorded as an obligation based upon exchange rates used in preparing a budget submission. A change reflecting fluctuations in exchange rates may be recorded as a disbursement is made.

(d) Return of transferred funds

Funds transferred from the Foreign Currency Fluctuations, American Battle Monuments Commission, Account may be transferred back to that account—

(1) if the funds are not needed to pay obligations incurred because of fluctuations in currency exchange rates of foreign countries in the appropriation to which the funds were originally transferred; or

(2) because of subsequent favorable fluctuations in the rates or because other funds are, or become, available to pay such obligations.

(e) Time of return

A transfer back to the account under subsection (d) of this section may not be made after the end of the second fiscal year after the fiscal year in which the appropriation to which the funds were originally transferred is available for obligation.

(f) Unobligated balances; merger and availability

Not later than the end of the second fiscal year following the fiscal year for which appropriations for salaries and expenses have been made available to the Commission, unobligated balances of such appropriation provided for a fiscal year may be transferred into the Foreign Currency Fluctuations, American Battle Monuments Commission, Account, to be merged with and available for the same period and purposes as that account.

(g) Annual report on transferred funds

The Commission shall submit to the appropriate committees of the Congress each year a report on funds transferred under this section.

(Mar. 4, 1923, ch. 283, §13, as added May 20, 1988, Pub. L. 100-322, title III, §345(a), 102 Stat. 540.)

EFFECTIVE DATE

Section 345(c) of Pub. L. 100-322 provided that: “The amendment made by subsection (a) [enacting this section] applies with respect to each fiscal year after fiscal year 1988.”

AUTHORIZATION OF APPROPRIATIONS

Section 345(b) of Pub. L. 100-322 provided that: “There is authorized to be appropriated to the Foreign Currency Fluctuations, American Battle Monuments Commission, Account the sum of \$3,000,000.”

§ 138d. Accounting procedures relating to receipt and expenditure of contributions

(a) Financial controls

The Commission shall have a system of financial controls to enable the Commission to com-

ply with the requirements of subsection (b) of this section and section 125(b)(3)(D) of this title.

(b) Financial statements

The Commission shall—

(1) by March 1 of each year (beginning with 1998)—

(A) prepare a financial statement which covers all accounts and associated activities of the Commission for the preceding fiscal year and is consistent with the requirements of section 3515 of title 31; and

(B) submit the financial statement, together with a narrative summary, to the Committees on Veterans' Affairs of the Senate and House of Representatives; and

(2) obtain an audit by the Comptroller General of the United States of each financial statement prepared under paragraph (1)(A), which shall be conducted in accordance with applicable generally accepted government auditing standards and shall be in lieu of any audit otherwise required by law.

(c) Restrictions on funds received before March 1, 1998

The Commission may not obligate, withdraw, or expend funds received as contributions before March 1, 1998.

(Mar. 4, 1923, ch. 283, §14, as added Oct. 9, 1996, Pub. L. 104-275, title VI, §602(b), 110 Stat. 3345.)

CHAPTER 8A—THE NATIONAL YEOMEN F

Sec.

139. Corporation created; purposes.

139a. Right to hold property; constitution, bylaws and seal.

139b. Deposit of historical material.

§ 139. Corporation created; purposes

Eva H. Clarke, Beatrice Brown Dwyer, and Mary J. O'Donnell, of Arizona;

Ruby Busse Anglim, Lottie Sessions Barrett, Philome Lucy Cavanagh, Stella Austen Clark, Pearl Bonham Clerk, Lillian Koeber Deamer, Harriet Jane Dodson, Alma Simmermacher Dreyer, Stella Neumann Elbersen, Ola Belle Emmner, Edna Crumpler Estes, Mirian Mathews Everett, Katherine Driscoll Fallon, Kathleen Vance Hatch, Eva Wilson Hay, Ellen Keefe Heady, Ruth Hemphill, Myrtle Kinsey, Anna Geisler Kirkpatrick, Katherine Brown Lightner, Margaret Dannagger Lovelace, Lillian Catherine McCarthy, Gladys Farmer McCool, Laura Landes Metcalf, Louise Vickery Mowers, Ruth Manahan Neal, Gladys D. Nelson, Madeline O'Leary Peggs, Caroline Peirce, Sara Craddock Sasser, May Gesner Schaefer, Billie Browne Schank, Rita Beaton Schaub, Etienne V. Schier, Louise Williams Sears, Anne Williams Shumway, Florence Kelly Sparrow, Laura V. Waldron, Agnes L. Walker, Gladys Spalding Wheless, Evelyn Lyon Wiberg, and Muriel Andrews Zerangue, all of California;

Gladys Yeager Briggs, and Blanche Marion Curry, of Colorado;

Grace Pascoe Agard, Julie Sternberg Aichler, Mary Sweeney Alling, Sara Hinchey Barry, Anna Kilroy Bean, Kathleen Moriarity Begley, Anna Lyons Bergin, Ethel Cornet Bolles, Anna McDowell Brown, Mary MacKenzie Carson, Lucy